

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**DECLARATION OF MARTIN J. BIENENSTOCK REGARDING
DISINTERESTEDNESS OF PROSKAUER ROSE LLP PURSUANT TO
THE PUERTO RICO RECOVERY ACCURACY IN DISCLOSURES ACT**

I, Martin J. Bienenstock, hereby declare and state as follows:

1. I am a partner in the law firm of Proskauer Rose LLP (“Proskauer”), located at Eleven Times Square, New York, New York 10036. I am the attorney leading the engagement by the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as the sole Title III representative of the Commonwealth of Puerto Rico (the “Commonwealth”), the Puerto Rico Sales Tax Financing Corporation (“COFINA”), the Puerto Rico Highways and Transportation Authority (“HTA”), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Electric Power Authority (“PREPA”),

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

and the Puerto Rico Public Buildings Authority (“PBA,” and collectively with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) pursuant to section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”).² I am a member in good standing of the Bar of the State of New York.

2. I submit this declaration pursuant to section 2(b)(1) of the *Puerto Rico Recovery Accuracy in Disclosures Act*, Pub. L. No. 117-82 (“PRRADA”). The information provided herein was compiled by Proskauer partners, associates, and other officers and employees, under the direction of myself and several other partners, senior lawyers, and associates. To the extent any information disclosed herein requires amendment, supplementation, or modification upon Proskauer’s completion of further review if such review is requested by the Court, or as any additional material party in interest information becomes available, a supplemental declaration (by me or another Proskauer lawyer) will be submitted to the Court reflecting such amended, supplemented, or modified information.

Background

3. On January 20, 2022, President Joseph R. Biden Jr. signed PRRADA into law. PRRADA sets forth disclosure requirements for professional persons seeking compensation pursuant to sections 316 and 317 of PROMESA after PRRADA’s enactment.

4. Pursuant to PRRADA section 2(c), on February 22, 2022, the Oversight Board filed a motion seeking approval of a proposed list of material parties in interest (the “MIP List”). ECF No. 20194. On March 29, 2022, pursuant to the Court’s *Order Regarding Proposed List of Material Interested Parties Pursuant to the Puerto Rico Recovery Accuracy In Disclosure Act*

² PROMESA is codified at 48 U.S.C. §§ 2101–2241.

[ECF No. 20419], the Oversight Board filed an amended MIP List. ECF No. 20458. The Court entered an order approving the amended MIP List on March 30, 2022. ECF No. 20467.

5. PRRADA requires professionals to file a verified statement conforming to the disclosure requirements of Rule 2014(a) of the Federal Rules of Bankruptcy Procedure setting forth the professional's connections to the parties on the MIP List. PRRADA § 2(b)(1).

6. On November 25, 2016, the Oversight Board retained Proskauer as counsel. On May 3, 2017, the Oversight Board, as representative of the Commonwealth, commenced the Commonwealth's Title III case. The Oversight Board later commenced Title III cases for the remaining Debtors as their Title III representative. As Title III attorneys for the Oversight Board, Proskauer receives compensation pursuant to PROMESA sections 316 and 317 and is therefore subject to PRRADA's disclosure requirements. Accordingly, I submit this Declaration setting forth Proskauer's connections to the parties on the MIP List.

Proskauer's Disinterestedness

7. Except as set forth herein, to the best of my knowledge, information, and belief after due inquiry by the Proskauer attorneys and other employees who collected the data required by Rule 2014, neither I, Proskauer, nor any partner, counsel, or associate of Proskauer currently represents any party in interest or entity other than the Oversight Board in connection with these Title III cases.

8. Proskauer has a large and diversified legal practice that encompasses the representation of many financial institutions and commercial entities, including entities that have interests in distressed debt and/or distressed entities. Proskauer has in the past represented, currently represents, and may in the future represent entities that hold claims against the Debtors or are otherwise on the MIP List. Proskauer has not represented, and will not represent, such

entities in matters related to these Title III cases including the claims they hold against any Debtors. Proskauer has represented, and will only represent, such entities in matters unrelated to the Title III cases.

Proskauer's Disclosure Procedures

9. To carry out PRRADA's disclosure requirements, Proskauer undertook to determine whether it has any connections with parties on the MIP List. Proskauer searched its electronic conflicts database for any connections to the parties on the MIP List since January 1, 2014, more than two years prior to Proskauer's retention by the Oversight Board. In addition, Proskauer conducted a survey of its equity partners and of all persons who billed time to any Title III matter or other PROMESA matter to identify any other connections it has with parties on the MIP List. To the extent these procedures showed Proskauer has been retained to represent any parties on the MIP List (or their affiliates in Proskauer's systems, as the case may be) since January 1, 2014, such facts are disclosed on **Exhibit A** attached hereto. To the extent these procedures showed Proskauer personnel have other connections with parties on the MIP List, those connections are set forth below.

10. To prepare this Declaration, Proskauer developed and implemented the procedures described herein to comply with the disclosure requirements of PRRADA and ascertain Proskauer's connections with the parties on the MIP List.

11. Proskauer maintains a master client database that it compiles from information obtained through its conflict clearance system and its client billing records (the "**Conflicts Database**"). The Conflicts Database includes the names of entities for which any attorney has billed time charges since the database was created, and the name of each current or former client, the names of the parties who are or were related or adverse to such current or former client, and

the names of the Proskauer personnel who are or were responsible for current or former matters for such client. It is Proskauer's policy that no new matter may be accepted or opened within the firm without timely completing and submitting to those charged with maintaining the conflict clearance system the information necessary to check each such matter for conflicts, including the identity of the prospective client, the name of the matter, adverse parties (if known) and, in some cases, parties related to the client or to an adverse party. The Conflicts Database is updated for every new matter undertaken by Proskauer. The accuracy of the system is a function, in part, of the completeness and accuracy of the information submitted by the attorney opening a new matter. The Conflicts Database contains client records going back to 2009.

12. Proskauer compared the names of each party on the MIP List against the names contained in Proskauer's Conflicts Database for which professional time has been recorded since January 1, 2014. This comparison produced a report (the "Conflicts Report") listing parties that are identified as current or former clients and their affiliates, adverse parties, or other parties related to a matter. Proskauer attorneys then reviewed the Conflicts Report to identify parties on the MIP List that are current or former Proskauer clients or client affiliates, which are set forth in Exhibit A.

13. Because the Conflicts Database can only be used to identify Proskauer's client-related connections, Proskauer also developed a survey tool (the "Survey") to identify other personal and professional connections certain Proskauer personnel have with parties on the MIP List. The Survey lists all parties on the MIP List and requires that Survey-takers indicate whether they have a connection, do not have a connection, or may have a connection with each party on the MIP List, or if they are aware of such a connection between the parties on the MIP List and any other Proskauer attorney. After completing each page of the fourteen-page Survey, Survey takers must certify that they have reviewed the individuals and entities listed on the page and have

no knowledge of any Proskauer lawyer (including themselves) having a material connection with them, except where identified in the Survey responses.

14. The Survey was sent to (1) all current Proskauer timekeepers who have billed time to matters related to Proskauer's representation of the Oversight Board since 2016, and (2) all of Proskauer's equity partners, including managing partners and members of its Executive Committee, regardless of whether they have billed time to the Oversight Board. Certain former Proskauer personnel who were Oversight Board timekeepers or equity partners have left Proskauer since the commencement of the Title III cases or have passed away and, accordingly, did not participate in the Survey. In addition, certain Proskauer personnel who were asked to complete the Survey are currently on family or medical leave and have not responded to the survey. Excluding Survey recipients who are currently on leave, the Survey response rate was 100%.

15. Proskauer attorneys contacted all Survey participants whose responses indicated that they or any Proskauer employee has or may have a connection to any party on the MIP List to determine the nature of those connections and requested that they complete a second questionnaire to provide the relevant information. The response rate to this second questionnaire was 100%. The connections identified through the Survey and Proskauer's review of the Conflicts Database are summarized below.

Specific Disclosures

I. Proskauer's Client Relationships

16. Through the Conflicts Report, as is set forth in **Exhibit A**, Proskauer determined that Proskauer represents, or has previously represented, certain parties on the MIP List or their affiliates known to Proskauer. None of the representations set forth in **Exhibit A** are related to the Debtors' Title III cases. Proskauer is not adverse to the Debtors in any such representation. To

the best of my knowledge, information, and belief, Proskauer is a “disinterested person” pursuant to PRRADA section 2(e)(2)(A) relative to each entity on the MIP List and does not represent or hold an adverse interest in connection with the Title III cases pursuant to PRRADA section 2(e)(2)(B).³

17. To the best of my knowledge, information, and belief, the fees paid to Proskauer annually for its representation of each entity listed in Exhibit A did not exceed 1% of Proskauer’s gross revenue for the applicable year(s), except that Proskauer represented a statutory creditors’ committee responsible for more than 1% of its revenues, and some members of the committee or members’ affiliates were or are creditors of Puerto Rico. Proskauer represented the statutory committee of unsecured claimholders in *In re Caesars Entertainment Operating Company, Inc., et al.*, Case No. 15-01145 (ABG) (Bankr. N.D. Ill). Members of the committee included (a) Wilmington Trust National Association, as trustee, a holder of Inactive Claims⁴ against the Commonwealth, ERS, PREPA, and HTA; (b) Hilton Domestic Operating Company Inc., an affiliate of Hilton International of Puerto Rico, Inc. and Hilton Worldwide International Puerto Rico LLC, holders of Inactive Claims against the Commonwealth; and (c) PepsiCo, Inc., an affiliate of PepsiCo Puerto Rico, Inc., a material creditor of the Commonwealth, and Pepsi Cola Puerto Rico Distributing, LLC and Pepsi-Cola Manufacturing International, Limited, holders of Inactive Claims against the Commonwealth. Proskauer’s representation of the committee

³ In addition, certain insurance companies pay the legal bills of Proskauer clients. Some of these insurance companies are on the MIP List. None of these insurance companies, however, are Proskauer clients as a result of the fact that they pay legal fees on behalf of Proskauer clients, and their payment of legal fees does not render Proskauer not a “disinterested person” pursuant to PRRADA section 2(e)(2)(A).

⁴ An “Inactive Claim” is a claim that was settled, expunged, or otherwise resolved prior to the enactment of PRRADA.

exceeded 1% of Proskauer's annual revenue in each of Proskauer's 2015 and 2016 fiscal years. Proskauer's representation of the committee was unrelated to the Debtors and these Title III cases.

18. Although it did not constitute more than 1% of Proskauer's gross revenue for the given years, Proskauer also discloses that from 2015 to 2016, Proskauer represented government officials Melba Acosta-Febo and John Doe, in their official capacities as agents of the Government Development Bank for Puerto Rico ("GDB"), in appeals at the United States Court of Appeals for the First Circuit and the Supreme Court of the United States. The appeals challenged a district court order holding the Puerto Rico Debt Enforcement and Recovery Act, Act 71-2014 ("Debt Enforcement Act"), which Proskauer previously advised GDB on drafting, was preempted by the Bankruptcy Code. President Barack Obama signed PROMESA into law shortly after the Supreme Court issued its decision in the case. Proskauer's representation of GDB and the government officials related solely to the Debt Enforcement Act and ended before Proskauer was retained by the Oversight Board and before PROMESA Title III existed.

19. In addition, at the outset of the Title III cases, Proskauer represented MBIA Insurance Corporation ("MBIA"), an affiliate of National Public Finance Guarantee Corporation ("National"), in matters unrelated to the Title III cases. This representation is not included in Exhibit A due to the limitations on the Conflicts Database described above. National and MBIA gave Proskauer a litigation waiver in connection with the Title III cases, and Proskauer's representation of MBIA ended in 2018. Further, prior to August 22, 2017, Proskauer partner Brian Rosen was a partner at Weil Gotshal & Manges LLP ("Weil"), counsel to National in the Title III cases. Although Mr. Rosen did not work on National matters or the Title III cases in any manner while at Weil, National restricted the Title III matters Mr. Rosen could work on when he first joined Proskauer, but later consented to his work on Title III matters. National is a plan support

agreement party with respect to the Commonwealth, PBA, PREPA, and HTA, a material creditor of PREPA, and a holder of Inactive Claims against the Commonwealth, PBA, and HTA.

20. Except as set forth herein with respect to the past representation of GDB, to the best of my knowledge, information, and belief, Proskauer has not represented any of the parties on the MIP List on any matter related to the Debtors or in their subsequent Title III cases, and will not represent them.

II. Proskauer's Non-Client Connections

21. In addition to the client relationships described above and in **Exhibit A**, Proskauer has connections with certain parties on the MIP List through its business operations. These connections are as follows:

- i. McConnell Valdéz LLC, a Puerto Rico law firm that represents numerous parties on the MIP List, represents Proskauer in connection with Puerto Rico tax issues.
- ii. Certain Proskauer benefit plans are invested in funds affiliated with funds on the MIP List. **Exhibit B** sets forth the groups of funds on the MIP List which are affiliates of funds in which Proskauer benefit plans are invested. To be clear, Proskauer benefit plans are not invested in any funds on the MIP List.
- iii. Proskauer co-owns and operates an insurance company together with thirteen other law firms, including Cadwalader Wickersham & Taft (counsel to plan support agreement parties with respect to the Commonwealth, PBA, PREPA, and HTA, and to material creditors and holders of Inactive Claims against certain Debtors), Paul, Weiss, Rifkind, Wharton & Garrison LLP (counsel to plan support agreement parties with respect to the Commonwealth and PBA, and to material creditors and holders of Inactive Claims against certain Debtors), Shearman & Sterling LLP (counsel to a material creditor of PREPA), White & Case LLP (counsel to plan support agreement parties with respect to ERS and to material creditors and holders of Inactive Claims against certain Debtors), Debevoise & Plimpton LLP (counsel to plan support agreement parties with respect to the Commonwealth, PBA, and PREPA, and to material creditors and holders of Inactive Claims against certain Debtors), and Davis, Polk & Wardwell, LLP (counsel to plan support agreement parties with respect to

the Commonwealth, PBA, and HTA, and to material creditors and holders of Inactive Claims against certain Debtors).

- iv. Proskauer has insurance policies with (i) AIG Insurance Company, a material creditor of HTA and holder of an Inactive Claim against the Commonwealth, (ii) Cigna Health and Life Insurance Company, a holder of Inactive Claims against HTA, and Cigna Dental Health, Inc., an affiliate of Cigna Health and Life Insurance Company, (iii) Unum Limited and First Unum Life Insurance Company, affiliates of Unum Life Insurance Company of America, a material creditor of the Commonwealth, (iv) National Union Fire Insurance Co. of Pittsburgh, a material creditor of PREPA and HTA, and (v) The Travelers Companies Inc., an affiliate of The Travelers Indemnity Company, a material creditor of the Commonwealth.

22. None of these connections render Proskauer not a “disinterested person” pursuant to PRRADA section 2(e)(2)(A).

III. Proskauer Personnel Connections

23. As is explained above, Proskauer conducted the Survey to identify connections of equity partners and Oversight Board timekeepers with parties on the MIP List. The connections identified through the Survey are set forth in **Exhibit C**.

24. In addition to the connections described in **Exhibit C**, Proskauer has represented the Oversight Board in these Title III cases for over five years. As a result of this representation, certain Proskauer personnel have developed personal and/or professional relationships with parties on the MIP List. Connections arising solely from Proskauer’s representation of the Oversight Board are not listed in **Exhibit C**, and such connections do not render Proskauer not a “disinterested person” pursuant to PRRADA section 2(e)(2)(A).

25. Further, many of the parties on the MIP List are other law firms, investment banks, consultants, and other professional firms. Proskauer personnel routinely work with many of these firms as co-counsel, opposing counsel, investment bankers, consultants to Proskauer clients, and in other capacities, in matters unrelated to the Debtors and the Title III cases. Certain Proskauer

personnel also have close friends and family members who work at these firms. In addition, certain Proskauer personnel worked at other law firms, investment banks, and other professional firms that are retained in these Title III cases or represent other parties on the MIP List prior to joining Proskauer. Such connections are not listed in Exhibit C and do not render Proskauer not a “disinterested person” pursuant to PRRADA section 2(e)(2)(A).

26. In addition, certain parties on the MIP List are banks, insurance companies, financial advisors, accountants, law firms, and other companies that certain Proskauer personnel use personally. These connections are not listed in Exhibit C and do not render Proskauer not a “disinterested person” pursuant to PRRADA section 2(e)(2)(A).

27. In addition to the connections set forth on Exhibit C, certain Proskauer personnel are “walled off” from the Title III cases and are not permitted to work on Oversight Board matters due to their personal conflicts. Specifically:

- i. Proskauer partners Jay Waxenberg and Nathaniel Birdsall, and associate Kimberly Braun represent Gabriel Schwartz, who was deposed in a matter related to the Oversight Board;
- ii. Proskauer associate Matthew Levy did work adverse to the Oversight Board for Whitebox Advisors, a plan support agreement party with respect to the Commonwealth and PBA, and an affiliate of holders of Inactive Claims against certain Debtors, prior to joining Proskauer; and
- iii. Proskauer associate Jake Butwin did work related to the Oversight Board for J.P. Morgan, which is not on the MIP List, prior to joining Proskauer.

28. Except as set forth above, to the best of my knowledge, information, and belief, Proskauer does not have any additional connections with parties on the MIP List.

Affirmative Statement of Disinterestedness

29. Based on the conflicts and survey processes conducted to date and described herein, to the best of my knowledge and insofar as I have ascertained, (a) Proskauer is a “disinterested

person” pursuant to PRRADA section 2(e)(2)(A) relative to the persons and entities on the MIP List, (b) Proskauer does not represent or hold an adverse interest in connection with the Title III cases pursuant to PRRADA section 2(e)(2)(B), and (c) Proskauer has no connection to parties on the MIP List except as disclosed herein.

30. To the extent any additional relevant information becomes known to Proskauer, Proskauer will file a supplemental declaration pursuant to PRRADA section 2(b)(2).

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief from the persons who assembled this information.

Dated: May 16, 2022

Respectfully submitted,

/s/ Martin J. Bienenstock

Martin J. Bienenstock

Partner of Proskauer Rose LLP

Exhibit A

Results of Conflicts Search

Matched Entity	Category of Party in Interest	Relationship to Proskauer
1st Quality Services Corp	Material Creditors of the Commonwealth	Potential Affiliate of Former Client
Acevedo Gonzalez, Carlos L.	Material Creditors of the Commonwealth Material Creditors of PREPA	Potential Current Client
Aetna Life Insurance Company (SEGMENT5AHBD)	Inactive Claims – Commonwealth	Affiliate of Former Client
AIG Insurance Company	Material Creditors of HTA	Affiliate of Current Client Affiliate of Former Client
Akin Gump Strauss Hauer & Feld LLP	Counsel to Material Creditors of PREPA	Current Client Affiliate of Current Client
Alvarez & Marsal North America, L.L.C.	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case Professionals Retained in PBA Title III Case Professionals Retained in HTA Title III Case	Affiliate of Current Client Affiliate of Former Client
Ambac Assurance Corporation	Other Parties in Interest – Commonwealth Other Parties in Interest – PBA Other Parties in Interest – HTA Plan Support Agreement Parties – Commonwealth Inactive Claims – PBA	Former Client

American Civil Liberties Union of Puerto Rico	Material Creditors of the Commonwealth	Affiliate of Current Client
American Federation of Teachers, AFL-CIO (AFT)	Statutory Committee Members – Official Committee of Unsecured Creditors Inactive Claims – Commonwealth	Affiliate of Current Client
Arent Fox LLP	Counsel to Material Creditors of the Commonwealth	Former Client
Aristeia Capital, L.L.C.	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA	Current Client
Arroyo Molina, Felix	Material Creditors of the Commonwealth	Potential Affiliate of Former Client
ASIG International Limited	Inactive Claims – COFINA	Affiliate of Current Client
AT&T Mobility Puerto Rico Inc.	Material Creditors of the Commonwealth Inactive Claims – Commonwealth	Affiliate of Current Client
AztraZeneca Pharmaceuticals, LP	Material Creditors of the Commonwealth	Affiliate of Current Client Affiliate of Former Client
Avon Products, Inc. (Puerto Rico Branch)	Material Creditors of the Commonwealth	Affiliate of Current Client
AXA Equitable Life Insurance Company	Inactive Claims – Commonwealth	Affiliate of Current Client
Banco Popular de Puerto Rico as Trustee for Popular Tax Exempt Trust Fund	Inactive Claims – COFINA	Affiliate of Current Client
Bank of New York Mellon	Inactive Claims – COFINA Plan Support Agreement Parties – ERS	Affiliate of Current Client Former Client Affiliate of Former Client

Baring L.L.C.	Counsel to: Material Creditors of PREPA Inactive Claims – Commonwealth	Affiliate of Current Client Affiliate of Former Client
Berkeley Research Group, L.L.C.	Professionals Retained in PREPA Title III Case	Affiliate of Current Client Affiliate of Former Client
Black Diamond Credit Strategies Master Fund, Ltd.	Material Creditors of PREPA Inactive Claims – Commonwealth	Affiliate of Current Client
BlackRock Advisors, L.L.C.	Plan Support Agreement Parties – PBA Plan Support Agreement Parties – Commonwealth	Affiliate of Current Client Affiliate of Former Client
Borinquen Container Corp	Inactive Claims – COFINA	Affiliate of Current Client
Brigade Capital Management, LP	Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims - HTA Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA	Former Client
Buchalter, a Professional Corporation	Counsel to Inactive Claims – Commonwealth	Affiliate of Current Client
C & A, S.E.	Material Creditors of the Commonwealth	Affiliate of Current Client
C.M. Life Insurance Company	Material Creditors of PREPA	Affiliate of Former Client
Cadwalader, Wickersham & Taft LLP	Counsel to: Other Parties in Interest – Commonwealth Other Parties in Interest – PBA Other Parties in Interest – PREPA	Current Client Affiliate of Current Client

	<p>Other Parties in Interest – HTA</p> <p>Plan Support Agreement Parties – Commonwealth</p> <p>Plan Support Agreement Parties – PBA</p> <p>Plan Support Agreement Parties – PREPA</p> <p>Plan Support Agreement Parties – HTA</p> <p>Material Creditors of PREPA</p> <p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – PBA</p> <p>Inactive Claims – HTA</p>	
Canyon Capital Advisors L.L.C.	<p>Plan Support Agreement Parties – Commonwealth</p> <p>Plan Support Agreement Parties – PBA</p>	Affiliate of Former Client
Cardinal Health PR 120, Inc.	Inactive Claims – Commonwealth	Current Client
Carlos Perez Diaz	Inactive Claims – COFINA	Potential Affiliate of Former Client
Centerbridge Partners, L.P.	<p>Material Creditors of the Commonwealth</p> <p>Material Creditors of ERS</p>	Current Client
CenturyLink, Inc. Defined Benefit Master Trust	Inactive Claims – COFINA	Affiliate of Current Client
Cigna Health and Life Insurance Company	Inactive Claims – HTA	Affiliate of Current Client
Citigroup Global Markets Inc.	<p>Professionals Retained in Commonwealth Title III Case</p> <p>Professionals Retained in ERS Title III Case</p> <p>Professionals Retained in PBA Title III Case</p>	<p>Current Client</p> <p>Affiliate of Current Client</p> <p>Affiliate of Former Client</p>

	Professionals Retained in PREPA Title III Case Professionals Retained in HTA Title III Case	
CNA Surety	Material Creditors of HTA	Affiliate of Current Client
Connecticut General Life Insurance Company	Material Creditors of PREPA	Affiliate of Current Client
Continental Casualty Company	Material Creditors of HTA Inactive Claims – HTA Inactive Claims – COFINA	Affiliate of Current Client
Corbin Opportunity Fund, L.P.	Material Creditors of PREPA Inactive Claims – ERS Inactive Claims – HTA Inactive Claims – COFINA	Affiliate of Current Client
Costco Wholesale Corporation	Material Creditors of the Commonwealth	Current Client Affiliate of Former Client
Crowe Horwath LLP	Material Creditors of the Commonwealth	Current Client Affiliate of Current Client Affiliate of Former Client
CSA Group	Material Creditors of HTA Material Creditors of the Commonwealth	Affiliate of Former Client
Davidson Kempner Capital Management LP	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Plan Support Agreement Parties – HTA	Current Client

Davidson Kempner Distressed Opportunities Fund LP	Material Creditors of PBA Inactive Claims – Commonwealth	Affiliate of Current Client
Davidson Kempner Partners	Material Creditors of PBA Inactive Claims – Commonwealth	Affiliate of Current Client
Debevoise & Plimpton LLP	Counsel to: Other Parties in Interest – Commonwealth Other Parties in Interest – PBA Other Parties in Interest – PREPA Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Plan Support Agreement Parties – PREPA Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – COFINA	Former Client Affiliate of Former Client
Dechert LLP	Counsel to Inactive Claims – HTA	Current Client Affiliate of Former Client
Deloitte Consulting LLP	Professionals Retained in Commonwealth Title III Case	Affiliate of Current Client
Dentons US LLP	Counsel to Inactive Claims – HTA	Affiliate of Former Client
DLA Piper (Puerto Rico) L.L.C.	Professionals Retained in Commonwealth Title III Case Counsel to: Other Parties in Interest – PREPA Material Creditors of PREPA	Affiliate of Current Client Affiliate of Former Client

DLA Piper LLP (US)	Professionals Retained in Commonwealth Title III Case Counsel to: Other Parties in Interest – PREPA Material Creditors of PREPA	Affiliate of a Current Client Former Client Affiliate of a Former Client
Duff & Phelps L.L.C.	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case Professionals Retained in PREPA Title III Case Professionals Retained in HTA Title III Case	Current Client Affiliate of Current Client Affiliate of Former Client
Elliot International LP	Inactive Claims – Commonwealth	Affiliate of Current Client Affiliate of Former Client
Endurance Reinsurance Corporation of America	Material Creditors of HTA	Current Client Affiliate of Former Client
Enrique Rodriguez Cintron	Material Creditors of HTA	Potential Affiliate of Former Client
Ernst & Young LLP	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case Professionals Retained in PBA Title III Case Professionals Retained in PREPA Title III Case Professionals Retained in HTA Title III Case	Current Client Affiliate of Current Client Affiliate of Former Client

Estrada, Ricardo	Material Creditors of the Commonwealth	Potential Affiliate of Current Client
Ethicon L.L.C.	Inactive Claims – Commonwealth	Affiliate of Current Client Affiliate of Former Client
Farmstead Capital Management	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA	Current Client
FCO Advisors LP	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA	Affiliate of Current Client Affiliate of Former Client
Financial Guaranty Assurance Company	Other Parties in Interest – Commonwealth Other Parties in Interest – PBA Other Parties in Interest – HTA Plan Support Agreement Parties – Commonwealth Material Creditors of PBA Inactive Claims – Commonwealth Inactive Claims – PBA Inactive Claims – HTA	Current Client
Fir Tree Capital Management, LP	Material Creditors of the Commonwealth	Affiliate of Current Client
Ford Motor Company Defined Benefit Master Trust	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA	Current Client Affiliate of Current Client
General Electric Company And GE Industrial Of PR LLC and Caribe Ge International of Puerto Rico, Inc.	Inactive Claims – Commonwealth	Current Client Affiliate of Current Client Affiliate of Former Client

Goldentree Asset Management LP	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Plan Support Agreement Parties – PREPA	Current Client Affiliate of Current Client
Goldentree Distressed Fund 2014 LP	Inactive Claims – COFINA	Affiliate of Current Client
Goldentree Distressed Master Fund 2014 Ltd.	Inactive Claims – COFINA	Affiliate of Current Client
Goldin Associates	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Plan Support Agreement Parties – HTA	Affiliate of Current Client
Goldman Sachs & Co. L.L.C.	Material Creditors of PBA	Current Client Affiliate of Current Client Affiliate of Former Client
Goldman Sachs Asset Management, L.P.	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA	Current Client Affiliate of Current Client Affiliate of Former Client
Goldman Sachs Bank USA	Material Creditors of the Commonwealth	Current Client Affiliate of Current Client Affiliate of Former Client
Government Development Bank for Puerto Rico	Material Creditors of PREPA	Affiliate of Current Client
Greenberg Traurig, LLP	Professionals Retained in PREPA Title III Case	Current Client Affiliate of Current Client Affiliate of Former Client

Greenlight Capital Offshore Master (Gold) LTD	Inactive Claim – Commonwealth	Affiliate of Current Client
Hewlett Packard Enterprise Development LP	Inactive Claims – Commonwealth	Affiliate of Current Client
Hilton International Of Puerto Rico, Inc	Inactive Claims – Commonwealth	Affiliate of Current Client
Hilton Worldwide International Puerto Rico LLC	Inactive Claims – Commonwealth	Affiliate of Current Client
IEH Auto Parts LLC DBA Auto Plus Auto Parts	Inactive Claims – PREPA	Current Client Affiliate of Current Client
Jenner & Block LLP	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case Professionals Retained in PBA Title III Case Professionals Retained in PREPA Title III Case Professionals Retained in HTA Title III Case	Current Client Affiliate of Current Client Affiliate of Former Client
Jiminez Resto, Edwin	Material Creditors of the Commonwealth	Potential Former Client
Johnson & Johnson International	Inactive Claims – Commonwealth	Current Client
Juan Ortiz	Statutory Committee Members – Official Committee of Retired Employees of Puerto Rico	Potential Affiliate of Current Client
Kasowitz Benson Torres LLP	Counsel to: Inactive Claims – Commonwealth Inactive Claims – COFINA Plan Support Agreement Parties – PBA	Former client

Kirkland & Ellis LLP	Counsel to Material Creditors of the Commonwealth	Current Client Former Client
Knighthed (NY) Fund, L.P.	Plan Support Agreement Parties – PREPA	Affiliate of Current Client
Knighthed Annuity & Life Assurance Company	Plan Support Agreement Parties – PREPA	Affiliate of Current Client
Knighthed Capital Management L.L.C., on behalf of funds and/or accounts managed or advised by it	Material Creditors of PREPA	Current Client Affiliate of Current Client
Knighthed Master Fund, L.P.	Plan Support Agreement Parties – PREPA	Affiliate of Current Client
Latham & Watkins LLP	Counsel to: Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – HTA Inactive Claims – COFINA	Affiliate of Current Client
Lazard	Financial Advisor to: Other Parties in Interest – Commonwealth Other Parties in Interest – PBA Other Parties in Interest – PREPA Other Parties in Interest – HTA Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA	Affiliate of Current Client Affiliate of Former Client

	Plan Support Agreement Parties – PREPA Plan Support Agreement Parties – HTA Material Creditors of PREPA Inactive Claims –Commonwealth Inactive Claims – PBA Inactive Claims – HTA	
LUMA Energy	Material Creditors of PREPA	Affiliate of Current Client
LUMA Energy ServCo, LLC	Other Parties in Interest – PREPA	Affiliate of Current Client
LUMA Energy, LLC	Other Parties in Interest – PREPA	Affiliate of Current Client
Macy’s Puerto Rico	Material Creditors of the Commonwealth Inactive Claims – Commonwealth	Affiliate of Former Client
Marathon Asset Management, LP, on behalf of funds and/or accounts managed or advised by it	Material Creditors of PREPA	Current Client
Mason Capital Management, L.L.C.	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA	Affiliate of Current Client
Massachusetts Mutual Life Insurance Company	Inactive Claims – Commonwealth	Affiliate of Former Client Former Client
MBS Financial Services Inc.	Inactive Claims – Commonwealth	Affiliate of Current Client
McDermott Will & Emery LLP	Counsel to: Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Material Creditors of the Commonwealth Material Creditors of PBA	Current Client Affiliate (Counsel) of Former Pro Bono Clients

	<p>Material Creditors of PREPA</p> <p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – HTA</p> <p>Inactive Claims – COFINA</p>	
McKinsey & Company Puerto Rico Consulting, Inc.	<p>Professionals Retained in Commonwealth Title III Case</p> <p>Professionals Retained in ERS Title III Case</p> <p>Professionals Retained in PBA Title III Case</p> <p>Professionals Retained in PREPA Title III Case</p> <p>Professionals Retained in HTA Title III Case</p>	Affiliate of Current Client
McNeil Healthcare LLC	Inactive Claims – Commonwealth	Current Client
Milbank LLP	<p>Counsel to:</p> <p>Other Parties in Interest – Commonwealth</p> <p>Other Parties in Interest – PBA</p> <p>Other Parties in Interest – HTA</p> <p>Plan Support Agreement Parties – Commonwealth</p> <p>Inactive Claims – PBA</p>	Affiliate (Counsel) of Current Pro Bono Client
MMM Healthcare, LLC	<p>Material Creditors of the Commonwealth</p> <p>Inactive Claims – Commonwealth</p>	Affiliate of Former Client
Moelis & Company	<p>Financial Advisor to:</p> <p>Other Parties in Interest – Commonwealth</p> <p>Other Parties in Interest – PBA</p>	Affiliate of Current Client

	<p>Other Parties in Interest – HTA</p> <p>Plan Support Agreement Parties – Commonwealth</p> <p>Inactive Claims – PBA</p>	
Monarch Alternative Capital LP	<p>Plan Support Agreement Parties – Commonwealth</p> <p>Plan Support Agreement Parties – PBA</p>	<p>Current Client</p> <p>Affiliate of Current Client</p>
Mony Life Insurance Company of America	Material Creditors of PREPA	Affiliate of Current Client
Morrison & Foerster, LLP	<p>Counsel to:</p> <p>Plan Support Agreement Parties – Commonwealth</p> <p>Plan Support Agreement Parties – ERS</p> <p>Plan Support Agreement Parties – PBA</p> <p>Plan Support Agreement Parties – PREPA</p> <p>Material Creditors of the Commonwealth</p> <p>Material Creditors of ERS</p> <p>Material Creditors of PREPA</p> <p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – ERS</p> <p>Inactive Claims – HTA</p> <p>Inactive Claims – PREPA</p> <p>Inactive Claims – COFINA</p>	Affiliate of Former Client
Munger, Tolles & Olson LLP	Professionals Retained in Commonwealth Title III Case	<p>Current Client</p> <p>Affiliate of Current Client</p>

Municipio de San Juan	Material Creditors of PREPA Material Creditors of the Commonwealth	Affiliate of Current Client
Nestle Puerto Rico Inc.	Inactive Claims – Commonwealth	Affiliate of Current Client
Nuveen Multistate Trust IV – Nuveen Kansas Municipal Bond Fund, a Massachusetts Business Trust	Material Creditors of the Commonwealth	Affiliate of Current Client
Obsidian Master Fund – Trading Sleeve	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA	Affiliate of Current Client
OFI Global Institutional, Inc.	Material Creditors of PBA Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – COFINA	Affiliate of Former Client
OppenheimerFunds, Inc.	Inactive Claims – COFINA Material Creditors of PREPA Inactive Claims – Commonwealth	Affiliate of Current Client Former Client Affiliate of Former Client
OppenheimerFunds, Inc. and OFI Global Institutional, Inc. on behalf of funds and/or accounts managed or advised by them	Inactive Claims – COFINA Material Creditors of PREPA Inactive Claims – HTA	Affiliate of Current Client Affiliate of Former Client
Oracle Caribbean, Inc.	Inactive Claims – Commonwealth	Affiliate of Current Client
Palmetto State Fund A LP	Inactive Claims – Commonwealth Inactive Claims – COFINA	Affiliate of Current Client
Pandora Select Partners, LP As Transferee of Syncora Guarantee Inc.	Inactive Claims – Commonwealth	Affiliate of Current Client
Pepsi Cola Puerto Rico Distributing, LLC	Inactive Claims – Commonwealth	Affiliate of Current Client
Pepsico Puerto Rico, Inc.	Material Creditors of the Commonwealth	Affiliate of Current Client

Pfizer Pharmaceuticals LLC	Inactive Claims – Commonwealth	Current Client Affiliate of Current Client
PJT Partners LP	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case Professionals Retained in PBA Title III Case Professionals Retained in PREPA Title III Case Professionals Retained in HTA Title III Case	Affiliate of Current Client Affiliate of Former Client
Power Technologies Corp.	Material Creditors of PREPA Inactive Claims – PREPA	Affiliate of Current Client
PPG Architectural Coatings (Puerto Rico), Inc.	Inactive Claims – Commonwealth	Affiliate of Current Client
PRISMA SPC Holdings Ltd. Segregated Portfolio AG	Material Creditors of ERS Material Creditors of PREPA Material Creditors of HTA Inactive Claims – Commonwealth Inactive Claims COFINA Inactive Claims COFINA	Affiliate of Current Client
Province	Counsel to: Material Creditors of the Commonwealth Material Creditors of PREPA Inactive Claims – Commonwealth	Former Client
PWCM Master Fund Ltd., Redwood Master Fund, Ltd	Plan Support Agreement Parties – ERS	Affiliate of Current Client

		Affiliate of Former Client
RGA Reinsurance Company	Material Creditors of PREPA	Affiliate of Current Client Affiliate of Former Client
Rodriguez Madera, Alexander	Material Creditors of the Commonwealth	Potential Former Client
Rodriguez Torres, Carmen D	Inactive Claims – ERS	Potential Former Client
Rodriguez Torres, Luis	Inactive Claims – ERS	Potential Former Client
Rothschild & Co US Inc.	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case Professionals Retained in PREPA Title III Case Professionals Retained in HTA Title III Case	Affiliate of Current Client
S & C Investment Group, Inc.	Inactive Claims – COFINA	Affiliate of Current Client
Sanchez Rivera, Carlos I.	Inactive Claims – PREPA	Potential Affiliate of Former Client
Santander Asset Management, L.L.C., On Behalf of Funds and/or Accounts Managed or Advised By It	Inactive Claims – Commonwealth Inactive Claims – COFINA	Affiliate of Current Client
Schulte Roth & Zabel LLP	Counsel to: Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – ERS Plan Support Agreement Parties – PBA Plan Support Agreement Parties – HTA Material Creditors of the Commonwealth	Current Client
Scoggin International Fund, Ltd.	Inactive Claims – COFINA	Affiliate of Current Client

Sculptor Capital LP	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA	Affiliate of Current Client
Sculptor SC II, L.P.	Material Creditors of PBA Inactive Claims – Commonwealth	Affiliate of Current Client
Service Employees International Union	Statutory Committee Members – Official Committee of Unsecured Creditors	Affiliate of Current Client
Siemens Transportation Partnership Puerto Rico, S.E.	Material Creditors of HTA	Affiliate of Current Client
Silver Point Capital Fund, L.P.	Plan Support Agreement Parties – PREPA Material Creditors of the Commonwealth Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – PREPA	Affiliate of Current Client
Silver Point Capital, L.P.	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA	Current Client
Simpson Thacher & Bartlett LLP	Counsel to: Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – COFINA	Current Client
Solus Opportunities Fund 5 LP	Material Creditors of PREPA	Affiliate of Current Client
Stewart Title Guaranty Co-Master	Material Creditors of PREPA	Affiliate of Former Client
Stonehill Capital Management L.L.C.	Plan Support Agreement Parties – Commonwealth	Affiliate of Current Client Affiliate of Former Client

	Plan Support Agreement Parties – PBA	
Stroock & Stroock & Lavan LLP	<p>Counsel to:</p> <p>Plan Support Agreement Parties – Commonwealth</p> <p>Material Creditors of the Commonwealth</p> <p>Material Creditors of PBA</p> <p>Material Creditors of PREPA</p> <p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – ERS</p> <p>Inactive Claims – PBA</p> <p>Inactive Claims – HTA</p> <p>Inactive Claims – COFINA</p>	Former Client
Syncora Guarantee, Inc.	<p>Other Parties in Interest – Commonwealth</p> <p>Other Parties in Interest – PBA</p> <p>Other Parties in Interest – PREPA</p> <p>Plan Support Agreement Parties – Commonwealth</p> <p>Plan Support Agreement Parties – PBA</p> <p>Plan Support Agreement Parties – PREPA</p> <p>Material Creditors of PREPA</p>	Affiliate of Current Client
Taconic Capital Advisors L.P.	<p>Plan Support Agreement Parties – Commonwealth</p> <p>Plan Support Agreement Parties – PBA</p>	<p>Affiliate of Current Client</p> <p>Affiliate of Former Client</p>
The Ayendez Faccio Trust, Represented By UBS Trust Company Of Puerto Rico	Inactive Claims – ERS	Affiliate of Current Client

The Bank Of New York Mellon, As Fiscal Agent	Inactive Claims – ERS Inactive Claims – HTA	Affiliate of Current Client
The Bank Of New York Mellon, As Trustee	Inactive Claims – Commonwealth Inactive Claims – COFINA	Affiliate of Current Client
The Bank Of New York Mellon, As Trustee For Municipal Finance Agency 2005 Series A Bonds	Material Creditors of the Commonwealth	Affiliate of Current Client
U.S. Bank National Association	Material Creditors of the Commonwealth Material Creditors of HTA Inactive Claims – Commonwealth Inactive Claims – PBA	Affiliate of Current Client
U.S. Bank National Association In Its Capacity As Trustee Under The Trust Agreement Dated January 1, 1974 (Attached To Exhibit A)	Material Creditors of PREPA	Affiliate of Current Client
Vitol Inc.	Material Creditors of PREPA Inactive Claims – PREPA	Current Client
Wachtell, Lipton, Rosen & Katz	Counsel to: Material Creditors of the Commonwealth Material Creditors of PREPA Inactive Claims – Commonwealth	Current Client Affiliate of Former Client
Weil, Gotshal & Manges LLP	Counsel to: Other Parties in Interest – Commonwealth Other Parties in Interest – PBA Other Parties in Interest – PREPA Other Parties in Interest – HTA	Former Client

	<p>Plan Support Agreement Parties – Commonwealth</p> <p>Plan Support Agreement Parties – PBA</p> <p>Plan Support Agreement Parties – PREPA</p> <p>Plan Support Agreement Parties – HTA</p> <p>Material Creditors of PREPA</p> <p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – PBA</p> <p>Inactive Claims – HTA</p>	
Wells Fargo Municipal Bond Fund	Inactive Claims – HTA	Affiliate of Current Client
White & Case LLP	<p>Counsel to:</p> <p>Plan Support Agreement Parties – ERS</p> <p>Material Creditors of the Commonwealth</p> <p>Material Creditors of ERS</p> <p>Material Creditors of PREPA</p> <p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – ERS</p> <p>Inactive Claims – HTA</p> <p>Inactive Claims – COFINA</p>	Affiliate of Former Client
Whitebox Advisors L.L.C.	<p>Plan Support Agreement Parties – Commonwealth</p> <p>Plan Support Agreement Parties – PBA</p>	Current Client
Whitebox Caja Blanca Fund, LP	Inactive Claims – COFINA	Affiliate of Current Client
Whitefort Capital Master Fund, LP	Inactive Claims – Commonwealth	Affiliate of Current Client

Whitehaven Credit Opportunities Master Fund, Ltd.	Plan Support Agreement Parties – HTA Plan Support Agreement Parties – ERS Plan Support Agreement Parties – Commonwealth	Affiliate of Current Client
Wilmington Trust, National Association	Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – PREPA Inactive Claims – HTA	Current Client Affiliate of Current Client
Zolfo Cooper, L.L.C.	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case	Affiliate of Current Client

Exhibit B

**Material Parties in Interest Affiliated with
Funds in which Proskauer Benefit Plans are Invested**

Groups of Funds (i) with Affiliated Funds on MIP List and (ii) with which Funds not on the MIP List Holding Proskauer Retirement Investments are Affiliated	Categories of Funds on MIP List
Bank of New York Mellon	Inactive Claims – COFINA Plan Support Agreement Parties – ERS Inactive Claims – ERS Inactive Claims – HTA Inactive Claims – Commonwealth Material Creditors of the Commonwealth
Doubleline	Inactive Claims – ERS
Elliot	Inactive Claims – Commonwealth
FPA Crescent	Inactive Claims – Commonwealth Inactive Claims – HTA
Goldentree	Inactive Claims – COFINA Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Plan Support Agreement Parties – PREPA
Goldman Sachs	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Material Creditors of the Commonwealth Material Creditors of PBA Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – HTA

	Inactive Claims – COFINA
Oaktree	Plan Support Agreement Parties – ERS Material creditors of the Commonwealth Material creditors of ERS
Oppenheimer	Inactive Claims – COFINA Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – HTA

Exhibit C

Proskauer Personnel Connections

Material Party in Interest	Proskauer Connection	Category on MIP List
AIG Insurance Company	<p>Proskauer partner Dietrich Snell is a shareholder</p> <p>Proskauer partner Timothy Karcher's friend is an employee</p> <p>Proskauer associate Nicole Sockett's friend is an employee</p> <p>Proskauer partner Bradley Bobroff's friend is an employee</p> <p>Proskauer partner Colin Cabral's friend is an employee</p>	Material Creditors of HTA
AIG Insurance Company – Puerto Rico	<p>Proskauer partner Timothy Karcher's friend is an employee</p> <p>Proskauer associate Nicole Sockett's friend is an employee</p> <p>Proskauer partner Bradley Bobroff's friend is an employee</p> <p>Proskauer partner Colin Cabral's friend is an employee</p>	<p>Inactive Claims – Commonwealth</p> <p>Material Creditors of HTA</p>
AIG Property Casualty Inc.	<p>Proskauer partner Timothy Karcher's friend is an employee</p> <p>Proskauer associate Nicole Sockett's friend is an employee</p> <p>Proskauer partner Bradley Bobroff's friend is an employee</p>	Material Creditors of HTA
American Federation of Teachers	<p>Proskauer partner Robert Friedman's wife is a member and participates in retirement and benefit plans</p> <p>Proskauer associate Bryan Cruz's wife is a member</p>	Statutory Committee Members – Official Committee of Unsecured Creditors

	Proskauer associate Seth Victor's parents are members	
American Federation of Teachers, AFL-CIO (AFT)	Proskauer partner Robert Friedman's wife is a member and participates in retirement and benefit plans Proskauer associate Bryan Cruz's wife is a member Proskauer associate Seth Victor's parents are members	Inactive Claims – Commonwealth
Arthur J. Gonzalez	Arthur J. Gonzalez is a former bankruptcy judge who certain Proskauer attorneys have appeared before in chapter 11 cases	Current Oversight Board Executive Director, Members, and Staff
AstraZeneca Pharmaceuticals, LP	Proskauer partner Michael Firestein is a stockholder Proskauer partner Steven Kirshenbaum, along with his wife and a trust for their children, are stockholders	Material Creditors of the Commonwealth
Aristeia Capital, L.L.C.	Proskauer partner Bradley Bobroff's friend is an employee	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA
AXA Equitable Life Insurance Company	Proskauer partner Stephen Ratner owns an annuity issued by AXA Equitable Life Insurance Company	Inactive Claims - Commonwealth
Bank of New York Mellon	Proskauer partner James Gerkis's friend is the head of FX Sales Americas Proskauer partner Ronald Sernau's friend is an employee	Inactive Claims – COFINA Plan Support Agreement Parties – ERS
Becton Dickinson and Company	Proskauer partner Robert Projansky's friend is an employee	Inactive Claims – Commonwealth

	Proskauer partner Daniel Hendrick is a shareholder	
BlackRock Advisors, L.L.C.	<p>Proskauer partner Bernard Plum is an investor in a BlackRock fund</p> <p>Proskauer partner David Weinberger is an investor in BlackRock funds</p> <p>Proskauer partner Jeffrey Levitan's niece is an employee</p> <p>Proskauer senior counsel Steven Holinstat's sister in law is a former employee</p> <p>Proskauer associate Hena Vora's friend is an employee</p> <p>Proskauer partner Ronald Sernau's friend is an employee</p> <p>Proskauer associate Michael Curran's friend is an employee</p>	<p>Plan Support Agreement Parties – PBA</p> <p>Plan Support Agreement Parties – Commonwealth</p>
BlackRock Allocation Target Shares: Series E Portfolio	<p>Proskauer partner Bernard Plum is an investor in a BlackRock fund</p> <p>Proskauer partner David Weinberger is an investor in BlackRock funds</p>	<p>Plan Support Agreement Parties – PBA</p> <p>Plan Support Agreement Parties – Commonwealth</p>
BlackRock California Municipal Opportunities Fund of BLK California Muni	<p>Proskauer partner Bernard Plum is an investor in a BlackRock fund</p> <p>Proskauer partner David Weinberger is an investor in BlackRock funds</p>	<p>Plan Support Agreement Parties – PBA</p> <p>Plan Support Agreement Parties – Commonwealth</p>
BlackRock Financial Management Inc.	<p>Proskauer partner Bernard Plum is an investor in a BlackRock fund</p> <p>Proskauer partner David Weinberger is an investor in BlackRock funds</p>	<p>Plan Support Agreement Parties – PBA</p> <p>Plan Support Agreement Parties – Commonwealth</p>
BlackRock High Yield Municipal Fund	<p>Proskauer partner Bernard Plum is an investor in a BlackRock fund</p> <p>Proskauer partner David Weinberger is an investor in BlackRock funds</p>	<p>Plan Support Agreement Parties – PBA</p>

		Plan Support Agreement Parties – Commonwealth
BlackRock MuniAssets Fund, Inc.	Proskauer partner Bernard Plum is an investor in a BlackRock fund Proskauer partner David Weinberger is an investor in BlackRock funds	Plan Support Agreement Parties – PBA Plan Support Agreement Parties – Commonwealth
BlackRock New York Municipal Opportunities Fund of BLK Multi-State Muni	Proskauer partner Bernard Plum is an investor in a BlackRock fund Proskauer partner David Weinberger is an investor in BlackRock funds	Plan Support Agreement Parties – PBA Plan Support Agreement Parties – Commonwealth
BlackRock Strategic Municipal Opportunities Fund of BlackRock Series Trust	Proskauer partner Bernard Plum is an investor in a BlackRock fund Proskauer partner David Weinberger is an investor in BlackRock funds	Plan Support Agreement Parties – PBA Plan Support Agreement Parties – Commonwealth
California Intermediate Term Tax Free Income Fund	Proskauer partner Matthew O'Loughlin may have an investment interest	Plan Support Agreement Parties – PREPA
California Tax Free Income Fund	Proskauer partner Matthew O'Loughlin may have an investment interest	Plan Support Agreement Parties – PREPA
California High Yield Municipal Bond Fund	Proskauer partner Matthew O'Loughlin may have an investment interest	Plan Support Agreement Parties – PREPA
Cemex de Puerto Rico Inc.	Proskauer partner Matthew Triggs' friend is an employee of an affiliate	Inactive Claims – Commonwealth
Citigroup Global Markets Inc.	Proskauer partner Scott Cooper is an investor	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case Professionals Retained in PBA Title III Case Professionals Retained in PREPA Title III Case

		Professionals Retained in HTA Title III Case
Costco Wholesale Corporation	Proskauer pro bono specialist Alexander Volpicello is a stockholder	Material Creditors of the Commonwealth
David A. Skeel Jr.	Proskauer partner Martin Bienenstock teaches at the University of Pennsylvania Law School with David A. Skeel Jr.	Current Oversight Board Executive Director, Members, and Staff
Department of Homeland Security	Proskauer partner Bart Williams' friend is an employee	Material Creditors of the Commonwealth
Department of the Treasury	Proskauer partner Jon Oram's friend is an employee	Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – COFINA
Farmstead Capital Management	Proskauer partner Brian S. Rosen is friends with the co-founder of Farmstead Capital Management	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA
Federal Deposit Insurance Corp. (FDIC)	Proskauer partner Bradley Bobroff's friend is an employee	Material Creditors of the Commonwealth
Federal Tax Free Income Fund	Proskauer partner Matthew O'Loughlin may have an investment interest	Plan Support Agreement Parties – PREPA
General Electric Company and GE Industrial of PR LLC and Caribe GE International of Puerto Rico, Inc.	Proskauer paralegal Natasha Petrov's husband worked for GE Healthcare, an affiliate of General Electric, and now receives a pension and retirement benefits from GE Healthcare Proskauer partner Christopher Wells is a stockholder	Inactive Claims – Commonwealth
Goldman Sachs Collective Trust - Core Plus Fixed Income Fund	Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds	Inactive Claims – Commonwealth Inactive Claims – COFINA

	<p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs & Co. L.L.C.	<p>Proskauer partner Matthew O'Loughlin is a stockholder</p> <p>Proskauer associate Peter Gutman has a portfolio managed by Goldman Sachs</p> <p>Proskauer associate Martine Agatston's husband has an investment</p>	Material Creditors of PBA

	<p>account managed by Goldman Sachs and her friend is an employee</p> <p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
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<p>Goldman Sachs Asset Management, L.P.</p>	<p>Proskauer partner Matthew O'Loughlin is a stockholder</p> <p>Proskauer associate Peter Gutman has a portfolio managed by Goldman Sachs</p> <p>Proskauer associate Martine Agatston's husband has an investment account managed by Goldman Sachs and her friend is an employee</p> <p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p>	<p>Plan Support Agreement Parties – Commonwealth</p> <p>Plan Support Agreement Parties – PBA</p>
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	<p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Bank USA	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p>	Material Creditors of the Commonwealth

	<p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Bond Fund	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p>	<p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – COFINA</p>

	Proskauer partner David Pratt's friend is a Goldman Sachs employee	
Goldman Sachs Capital Markets, LP.	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	Material Creditors of the Commonwealth
Goldman Sachs Collective Trust - Emerging Markets Debt Fund	Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have	Inactive Claims – Commonwealth

	<p>assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	Inactive Claims – COFINA
Goldman Sachs Collective Trust - Emerging Markets Debt Fund II	Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds	Inactive Claims – COFINA

	<p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Collective Trust - Long Duration Plus Fixed Income Fund	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p>	<p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – COFINA</p>

	<p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Dynamic Municipal Income Fund	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p>	<p>Material Creditors of PREPA</p> <p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – HTA</p> <p>Inactive Claims – COFINA</p>

	<p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Emerging Markets Corporate Bond Portfolio	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p>	<p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – COFINA</p>

	<p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Emerging Markets Debt Blend Portfolio	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p>	<p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – COFINA</p>

	<p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Emerging Markets Debt Fund	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p>	<p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – COFINA</p>

	<p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Emerging Markets Debt Local Portfolio	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p>	<p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – COFINA</p>

	<p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Emerging Markets Debt Portfolio	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p>	<p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – COFINA</p>

	<p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Global Fixed Income Plus Portfolio (Hedged)	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p>	<p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – COFINA</p>

	<p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Global Strategic Income Bond Portfolio	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p>	Inactive Claims – COFINA

	<p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs High Yield Municipal Fund	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p>	<p>Material Creditors of PREPA</p> <p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – HTA</p> <p>Inactive Claims – COFINA</p>

	Proskauer partner David Pratt's friend is a Goldman Sachs employee	
Goldman Sachs Local Emerging Markets Debt Fund	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	Inactive Claims – COFINA
Goldman Sachs Short Duration Tax-Free Fund	Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have	Inactive Claims – COFINA

	<p>assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Strategic Absolute Return Bond I Portfolio	Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds	Inactive Claims – COFINA

	<p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Strategic Absolute Return Bond II Portfolio	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p>	<p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – COFINA</p>

	<p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p> <p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
Goldman Sachs Strategic Income Fund	<p>Proskauer partner Jay Waxenberg is the trustee of multiple trusts that have assets invested in Goldman Sachs funds</p> <p>Proskauer partner Edward Kornreich's son is a Goldman Sachs employee</p> <p>Proskauer partner James Gerkis's friend is a Goldman Sachs employee</p>	<p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – COFINA</p>

	<p>Proskauer associate Hena Vora has multiple friends who are Goldman Sachs employees</p> <p>Proskauer partner Stuart Rosaw's friend is a Goldman Sachs employee</p> <p>Proskauer associate Alon Elhanan's friend is a Goldman Sachs employee</p> <p>Proskauer associate Shannon McGowan's friend is a Goldman Sachs employee</p> <p>Proskauer senior counsel David Munkittrick's friend is a Goldman Sachs employee</p> <p>Proskauer associate Nicholas Pellegrino's friend is a Goldman Sachs employee</p> <p>Proskauer partner Brendan O'Rourke's friend is a Goldman Sachs employee</p> <p>Proskauer partner Christopher Robinson's friend is a Goldman Sachs employee</p> <p>Proskauer partner David Pratt's friend is a Goldman Sachs employee</p>	
High Yield Tax Free Income Fund	Proskauer partner Matthew O'Loughlin may have an investment interest	Plan Support Agreement Parties – PREPA
High-Yield Municipal ETF	Proskauer partner Matthew O'Loughlin may have an investment interest	Material Creditors of PREPA Inactive Claims – HTA
Invesco Advisers Inc.	Proskauer partner Matthew O'Loughlin may have an investment interest	Material Creditors of PBA
Jaime El Koury-Francisco	Proskauer partner David Miller previously worked for Jaime El Koury-Francisco at a law firm	Current Oversight Board Executive Director, Members, and Staff

Johnson & Johnson International	<p>Proskauer senior counsel Steven Holinstat's father in law is a former employee</p> <p>Proskauer partner Matthew O'Loughlin is a stockholder</p> <p>Proskauer partner Daniel Hendrick is a stockholder</p>	Inactive Claims – Commonwealth
Lazard	<p>Proskauer paralegal Tal Singer's father in law is the Chief Business Officer of Lazard Asset Management</p> <p>Proskauer associate Matthew Skrzynski's friend is an employee</p>	<p>Financial Advisor to:</p> <p>Other Parties in Interest – Commonwealth</p> <p>Other Parties in Interest – PBA</p> <p>Other Parties in Interest – PREPA</p> <p>Other Parties in Interest – HTA</p> <p>Plan Support Agreement Parties – Commonwealth</p> <p>Plan Support Agreement Parties – PBA</p> <p>Plan Support Agreement Parties – PREPA</p> <p>Plan Support Agreement Parties – HTA</p> <p>Material Creditors of PREPA</p> <p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – PBA</p> <p>Inactive Claims – HTA</p>
Mauricio Shub	Mauricio Shub is an extended family member of Proskauer partner Joseph Baumgarten	Inactive Claims – Commonwealth

Monarch Alternative Solutions Master Fund Ltd.	Proskauer associate Bradley Presant's friend is an employee	Material Creditors of the Commonwealth Material Creditors of PREPA Inactive Claims – COFINA
Monarch Capital Master Partners III LP	Proskauer associate Bradley Presant's friend is an employee	Material Creditors of the Commonwealth Material Creditors of ERS Material Creditors of PREPA Material Creditors of HTA Inactive Claims – COFINA
Monarch Capital Master Partners IV LP	Proskauer associate Bradley Presant's friend is an employee	Material Creditors of the Commonwealth Material Creditors of ERS Material Creditors of PREPA Material Creditors of HTA Inactive Claims – COFINA
Monarch Debt Recovery Master Fund Ltd	Proskauer associate Bradley Presant's friend is an employee	Material Creditors of the Commonwealth Material Creditors of ERS Material Creditors of PREPA Material Creditors of HTA Inactive Claims – COFINA
Monarch Special Opportunities Master Fund Ltd.	Proskauer associate Bradley Presant's friend is an employee	Material Creditors of the Commonwealth Material Creditors of ERS Material Creditors of PREPA Material Creditors of HTA

		Inactive Claims – COFINA
Monarch Alternative Capital LP	Proskauer associate Bradley Presant's friend is an employee	Plan Support Agreement Parties – PBA Plan Support Agreement Parties – Commonwealth
Mony Life Insurance Company of America	Proskauer paralegal Griffin Asnis's parent is a former employee	Material Creditors of PREPA
Nixon Peabody LLP	Proskauer partner Timothy Mungovan was a partner at Nixon Peabody LLP and owns an economic interest in a retirement trust fund at Nixon Peabody	Professionals Retained in PREPA Title III Case
Oaktree Huntington Investment Fund II, L.P.	Proskauer partner Bradley Ruskin's friend is an Oaktree employee Proskauer partner Michael Firestein has multiple friends who are Oaktree employees	Plan Support Agreement Parties – ERS
Oaktree Opportunities Fund IX (Parallel), L.P.	Proskauer partner Bradley Ruskin's friend is an Oaktree employee Proskauer partner Michael Firestein has multiple friends who are Oaktree employees	Plan Support Agreement Parties – ERS
Oaktree Opportunities Fund IX Delaware, L.P.	Proskauer partner Bradley Ruskin's friend is an Oaktree employee Proskauer partner Michael Firestein has multiple friends who are Oaktree employees	Material Creditors of the Commonwealth
Oaktree Opportunities Fund IX, L.P.	Proskauer partner Bradley Ruskin's friend is an Oaktree employee Proskauer partner Michael Firestein has multiple friends who are Oaktree employees	Plan Support Agreement Parties – ERS

Oaktree Opportunities Fund X (Parallel 2) L.P.	<p>Proskauer partner Bradley Ruskin's friend is an Oaktree employee</p> <p>Proskauer partner Michael Firestein has multiple friends who are Oaktree employees</p>	Plan Support Agreement Parties – ERS
Oaktree Opportunities Fund X Holdings (Delaware), L.P.	<p>Proskauer partner Bradley Ruskin's friend is an Oaktree employee</p> <p>Proskauer partner Michael Firestein has multiple friends who are Oaktree employees</p>	Plan Support Agreement Parties – ERS
Oaktree Opportunities Fund X, L.P.	<p>Proskauer partner Bradley Ruskin's friend is an Oaktree employee</p> <p>Proskauer partner Michael Firestein has multiple friends who are Oaktree employees</p>	Plan Support Agreement Parties – ERS
Oaktree Opps X Holdco Ltd	<p>Proskauer partner Bradley Ruskin's friend is an Oaktree employee</p> <p>Proskauer partner Michael Firestein has multiple friends who are Oaktree employees</p>	<p>Plan Support Agreement Parties – ERS</p> <p>Material Creditors of the Commonwealth</p>
Oaktree-Forrest Multi-Strategy, L.L.C.	<p>Proskauer partner Bradley Ruskin's friend is an Oaktree employee</p> <p>Proskauer partner Michael Firestein has multiple friends who are Oaktree employees</p>	Material Creditors of the Commonwealth
Oaktree-Forrest Multi-Strategy, L.L.C. (Series B)	<p>Proskauer partner Bradley Ruskin's friend is an Oaktree employee</p> <p>Proskauer partner Michael Firestein has multiple friends who are Oaktree employees</p>	Plan Support Agreement Parties – ERS
Oaktrees Opportunities Fund IX (Paralled 2), L.P.	Proskauer partner Bradley Ruskin's friend is an Oaktree employee	Plan Support Agreement Parties – ERS

	Proskauer partner Michael Firestein has multiple friends who are Oaktree employees	
Oaktrees Opportunities Fund X (Parallel), L.P.	Proskauer partner Bradley Ruskin's friend is an Oaktree employee Proskauer partner Michael Firestein has multiple friends who are Oaktree employees	Plan Support Agreement Parties – ERS
Oaktree Value Opportunities Fund Holdings, L.P.	Proskauer partner Bradley Ruskin's friend is an Oaktree employee Proskauer partner Michael Firestein has multiple friends who are Oaktree employees	Plan Support Agreement Parties – ERS Material Creditors of ERS
PepsiCo Puerto Rico, Inc.	Proskauer associate Marc Palmer's fiancée is an employee at PepsiCo's corporate headquarters	Material Creditors of the Commonwealth
Pepsi-Cola Manufacturing International, Limited	Proskauer partner Michael Firestein is a stockholder Proskauer associate Marc Palmer's fiancée is an employee at PepsiCo's corporate headquarters	Inactive Claims – Commonwealth
Peter C. Hein	Proskauer partner Peter Sherwin is friends with Peter C. Hein	Material Creditors of PREPA
Pfizer Pharmaceuticals LLC	Proskauer associate Joan Kim's friend is an employee Proskauer partner Bradley Bobroff's friend is an employee Proskauer partner David Weinberger is a stockholder	Inactive Claims – Commonwealth
PJT Partners LP	Proskauer associate Daniel Desatnik is a stockholder	Professionals Retained in Commonwealth Title III Case Professionals Retained in ERS Title III Case

		<p>Professionals Retained in PBA Title III Case</p> <p>Professionals Retained in PREPA Title III Case</p> <p>Professionals Retained in HTA Title III Case</p>
Procter & Gamble Commercial LLC	<p>Proskauer partner Matthew O'Loughlin may have an investment interest</p> <p>Proskauer associate Emily Kline is a stockholder</p>	Inactive Claims – Commonwealth
Scoggin International Fund, LTD	Proskauer partner Jeffrey Horwitz is friends with a founder of Scoggin International Fund, LTD	Inactive Claims – COFINA
Scoggin Worldwide Fund, LTD	Proskauer partner Jeffrey Horwitz is friends with a founder of Scoggin International Fund, LTD	Inactive Claims – COFINA
Sculptor Capital LP	<p>Proskauer partner Jeffrey Horwitz is an investor in a Sculptor fund</p> <p>Proskauer partner Yuval Tal's friend is the Chief Compliance Officer of Sculptor</p>	<p>Plan Support Agreement Parties – Commonwealth</p> <p>Plan Support Agreement Parties – PBA</p>
Sculptor Credit Opportunities Master Fund, LTD	<p>Proskauer partner Jeffrey Horwitz is an investor in a Sculptor fund</p> <p>Proskauer partner Yuval Tal's friend is the Chief Compliance Officer of Sculptor</p>	<p>Material Creditors of PBA</p> <p>Inactive Claims – Commonwealth</p>
Sculptor Enhanced Master Fund, LTD	<p>Proskauer partner Jeffrey Horwitz is an investor in a Sculptor fund</p> <p>Proskauer partner Yuval Tal's friend is the Chief Compliance Officer of Sculptor</p>	<p>Material Creditors of PBA</p> <p>Inactive Claims – Commonwealth</p>
Sculptor GC Opportunities Master Fund, LTD	Proskauer partner Jeffrey Horwitz is an investor in a Sculptor fund	Material Creditors of PBA

	Proskauer partner Yuval Tal's friend is the Chief Compliance Officer of Sculptor	Inactive Claims – Commonwealth
Sculptor Master Fund, LTD	Proskauer partner Jeffrey Horwitz is an investor in a Sculptor fund Proskauer partner Yuval Tal's friend is the Chief Compliance Officer of Sculptor	Material Creditors of PBA Inactive Claims – Commonwealth
Sculptor SC II, LP	Proskauer partner Jeffrey Horwitz is an investor in a Sculptor fund Proskauer partner Yuval Tal's friend is the Chief Compliance Officer of Sculptor	Material Creditors of PBA Inactive Claims – Commonwealth
Service Employees International Union	Proskauer partner William Tuttle's husband is an employee	Statutory Committee Members – Official Committee of Unsecured Creditors
Silver Point Capital Fund, LP	Proskauer partner Kyle Casazza's sister is a partner at Silver Point Capital	Plan Support Agreement Parties – PREPA Material Creditors of the Commonwealth Material Creditors of PREPA Inactive Claims – Commonwealth Inactive Claims – ERS Inactive Claims – PREPA
Silver Point Capital Offshore Master Fund, L.P.	Proskauer partner Kyle Casazza's sister is a partner at Silver Point Capital	Plan Support Agreement Parties – PREPA Material Creditors of the Commonwealth Material Creditors of PREPA Inactive Claims – Commonwealth

Silver Point Capital, LP	Proskauer partner Kyle Casazza's sister is a partner at Silver Point Capital	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA Inactive Claims – PREPA Inactive Claims – HTA Inactive Claims – COFINA
The Canyon Value Realization Master Fund, L.P.	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Inactive Claims – Commonwealth Inactive Claims – HTA Material Creditors of PBA Inactive Claims – COFINA
Canyon Balanced Master Fund, Ltd	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Material Creditors of PBA Inactive Claims – Commonwealth Inactive Claims – COFINA
Canyon Blue Credit Investment Fund L.P.	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Material Creditors of PBA Inactive Claims – Commonwealth Inactive Claims – COFINA
Canyon Capital Advisors LLC	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Plan Support Agreement Parties – Commonwealth Plan Support Agreement Parties – PBA
Canyon Distressed Opportunity Investing Fund II, L.P.	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Inactive Claims – Commonwealth Inactive Claims – COFINA
Canyon Distressed Opportunity Master Fund II, L.P.	Proskauer partner Michael Firestein's close friend is the founder of Canyon	Material Creditors PBA Inactive Claims – Commonwealth

	Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Inactive Claims – COFINA
Canyon Distressed TX (A) LLC	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Material Creditors of PBA
Canyon GCM PR SPV, LLC	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Material Creditors of PBA
Canyon NZ-DOF Investing, L.P.	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Material Creditors of PBA Inactive Claims – Commonwealth Inactive Claims – COFINA
Canyon Value Realization Fund, L.P.	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Material Creditors of PBA Inactive Claims – COFINA
Canyon Value Realization MAC 18 Ltd.	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Material Creditors of PBA Inactive Claims – COFINA
CANYON-ASP FUND, L.P.	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Material Creditors of PBA Inactive Claims – Commonwealth Inactive Claims – COFINA
CANYON-EDOF (MASTER) L.P.	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Material Creditors of PBA
CANYON-GRF Master Fund II, L.P.	Proskauer partner Michael Firestein's close friend is the founder of Canyon	Material Creditors of PBA

	Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Inactive Claims – Commonwealth Inactive Claims – COFINA
CANYON-SL Value Fund, L.P.	Proskauer partner Michael Firestein's close friend is the founder of Canyon Proskauer senior counsel Jennifer Roche's friend is a Canyon employee	Inactive Claims – Commonwealth Inactive Claims – COFINA
U.S. Department of Health & Human Services/Health Resources Administration	Proskauer associate Matthew Westbrook is a former employee of the U.S. Department of Health & Human Services, Office of Inspector General	Inactive Claims – Commonwealth
U.S. Department of Justice, Civil Division	Proskauer partner Christopher Wells' wife is an employee Proskauer associate Matthew Westbrook's friend is an employee Proskauer partner Edward Kornreich's daughter is an employee Proskauer partner Seetha Ramachandran is a former employee Proskauer ediscovery consultant Meesun Yang has multiple friends who are employees	Material Creditors of the Commonwealth
Weil, Gotshal & Manges LLP	Proskauer partners Martin Bienenstock and Brian Rosen were partners at Weil, Gotshal & Manges LLP and receive pension benefits from Weil	Counsel to: Other Parties in Interest – Commonwealth Other Parties in Interest – PBA Other Parties in Interest – PREPA Other Parties in Interest – HTA Plan Support Agreement Parties – Commonwealth

		<p>Plan Support Agreement Parties – PBA</p> <p>Plan Support Agreement Parties – PREPA</p> <p>Plan Support Agreement Parties – HTA</p> <p>Material Creditors of PREPA</p> <p>Inactive Claims – Commonwealth</p> <p>Inactive Claims – PBA</p> <p>Inactive Claims – HTA</p>
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